

## URS Appendix for Washington State

### Washington

*Governing law:* Chapt. 19.09 *et seq.* RCW

*Exemptions:* Religious and political activities are exempt from the definition of “charitable activity”. Those activities (1) under direction of a religious organization entitled to receive tax exempt status for religious purposes, or (2) subject to the reporting requirements of the State Public Disclosure Act or the Federal Elections Campaign Act are not subject to the Charitable Solicitations Act. Organizations raising less than \$25,000 in any accounting year are exempt, if all the activities of the organization are carried out by people who are unpaid for their services (volunteers). The use of a Commercial Fundraiser is considered a paid service and therefore cannot be considered “exempt.” Organizations seeking an exemption from registration under the Charitable Solicitations Act should file an "Optional Statement for Exempt Organization" in lieu of the URS. There is no fee to file the optional statement.

*Fees:* \$20 for initial registration, \$10 for renewal registration.

*Check payable to:* “The State of Washington”

*Period covered:* One Year.

*Due date:* The 15th day of the 5th month after the organization’s fiscal/accounting year-end. Contact the Charities Program for instructions on obtaining an extension of time to file, if needed.

*Required signatures:* One. The President, Treasurer, or comparable officer of the organization.

*Notarized signature required:* No.

*Fundraiser contracts:* Yes, but only for contracts with 1) solicitors - “commercial fundraisers” or 2) “commercial coventurers” under WA law. Those contracts must be submitted with a “Fundraising Service Contract Registration Form” (obtain on-line or from state office) and a \$10 fee.

*Certificate/Articles of Incorporation:* No.

*Bylaws:* No.

*IRS Form 990:* Yes. NOTE: An organization that 1) does not file an IRS Form 990/990PF, or 2) files an IRS Form 990EZ, is required to report the following information as an attachment to the URS: (1) The starting date and ending date of the organization’s most recent fiscal/accounting year, for which figures are being reported; (2) Total gross dollar value of all support received from solicitations, special events, and sale of inventory; (3) Total gross dollar value of revenue from all other sources; (4) Total gross receipts (should equal the sum of 2 & 3); (5) The amount of expenditures devoted directly to charitable program services; (6) The total dollar value of administrative expenses and fundraising costs, including amounts paid to or retained by Commercial Fundraisers, Commercial Coventurers or fundraising counsel; (7) Total expenditures (should equal the sum of 5 & 6); (8) Beginning assets; (9) Ending assets. If the registration is submitted on behalf of any other charitable organization(s), including but not limited to subsidiaries, chapters, affiliates or programs, the reporting organization must provide consolidated totals for items 1-9 above, in addition to its IRS Form 990. Consolidated totals should reflect the financial activities of all organizations on whose behalf the registration is submitted. In addition, the organization must supply the names and copies of the IRS Form 990s, if any, for all organizations on whose behalf the registration is submitted (e.g. individual and group returns).

*IRS Determination Letter:* Yes (one-time submission).

*Resident/Registered Agent required:* No.

*Audit:* No.

*State forms additional to URS:* Yes (not a “form,” but required attachments. See note following).

**IMPORTANT NOTE:** The following additional information must be included along with the URS when submitted to the State. (1) A list of the names and titles of the organization’s three highest paid officers or employees; (2) A list of specific beneficiaries, if any, which the organization supports and to whom assets would be distributed in the event of dissolution; and (3) Filers are invited to attach any

explanation or additional information which they believe would increase understanding of the financial information provided in the IRS Form 990/990PF, the URS, or attachments.

*Mailing address:* Office of the Secretary of State, Charities Program PO Box 40234, 801 Capitol Way South, Olympia, WA 98504-0234

*Info. telephone:* 800-332-4483 (toll-free in WA only) or 360-753-0863

*Email:* [charities@secstate.wa.gov](mailto:charities@secstate.wa.gov)

*Web address:* [www.secstate.wa.gov/charities](http://www.secstate.wa.gov/charities)